



General Assembly

**Substitute Bill No. 5189**

January Session, 2009

\* \_\_\_\_\_ HB05189PD \_\_\_\_\_ 031709 \_\_\_\_\_ \*

**AN ACT CONCERNING A LOCAL OPTION TO IMPOSE A LODGING  
OCCUPANCY TAX.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. (NEW) (*Effective July 1, 2009, and applicable to sales*  
2       *occurring on or after July 1, 2009*) (a) As used in this section,  
3       "municipality" means any town, city or borough, consolidated town  
4       and city or consolidated town and borough.

5       (b) Any municipality, by ordinance adopted by its legislative body,  
6       may impose a sales tax of one per cent of the gross receipts from sales  
7       within the meaning of subdivision (2) of subsection (a) of section 12-  
8       407 of the general statutes by any hotel or lodging house located  
9       within the boundaries of such municipality.

10       (c) The Commissioner of Revenue Services and a municipality that  
11       imposes a tax under this section shall enter into a memorandum of  
12       understanding to facilitate collection of such tax and payment to the  
13       municipality.

This act shall take effect as follows and shall amend the following  
sections:

Section 1	<i>July 1, 2009, and applicable to sales occurring on or after July 1, 2009</i>	New section
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**PD**      *Joint Favorable Subst.*